Amendments to the Specification:

Please amend the paragraph beginning on page 34, line 5:

In the example of cutting a workpiece, which is shown in FIGs. 10 and 11, the disc [[110]] 111 was rotated at 30,000 rpm in the direction indicated by an arrow 119, and the impact velocity of the impacting bodies 130 against the steel plate layer 291 (a 1–mm–thick cold–rolled steel sheet) as the top layer of the workpiece 290 was set to be about 157 m/second (565 km/hour). Also, the disc [[120]] 121 was rotated at 3000 rpm in the direction indicated by an arrow 129, and the impact velocity of the impacting bodies 140 against the urethane layer 292 (a 60–mm–thick urethane foam) and the resin plate layer 293 (a 1–mm–thick ABS resin (acrylonitrile–butadiene–styrene copolymer)) of the workpiece 290 was set to be about 72 m/second (260 km/hour). The workpiece 290 was fixed, and the robot arm 251 is controlled to move the cutting device 100 at the moving speed for cutting of 50 mm/second in the direction indicated by an arrow 109. In this case, the impacting frequencies were (30,000 rotations/minute) × four impacting bodies = 120,000 times/minute for the impacting bodies 130 and (3,000 rotations/minute) × four impacting bodies = 12,000 times/minute for the impacting bodies 140.

Please amend the following paragraph beginning on page 43, line 27:

After being cut in a suitable size and shape, the piece to be compressed 350 of the heat–insulating housing is sent to the compressing device 300 by the carrier device 340. The piece to be compressed 350 is a layered body formed of a steel plate layer 351, a heat insulator layer (a urethane foam layer) 352 and a resin plate layer 353. The heat insulator layer 352 of the piece 350 is compressed sequentially by the four pairs of compression rollers within the compressing device 300 and then almost completely squashed,

especially by the last main compression rollers 320a, 320b, to such an extent that the steel plate layer 351 and the resin plate layer [[352]] 353 nearly contact each other. By carrying out the compression using the rollers, a heavy load can be applied to a minute area. Furthermore, since a micro shearing force caused by the roller rotation can be generated in the heat insulator layer 352, all the closed–cells in the heat insulator layer 352 can be crushed easily and reliably, thereby squeezing a contained gas therefrom. In order to prevent the slip between the compression rollers and the piece 350, generate the above–mentioned shearing force reliably and improve the above–mentioned squeezing effect, roughness similar to that formed for knurling (for example, meshed grooves, longitudinal grooves, oblique grooves, dotted protrusions or recesses) may be formed on a peripheral surface of each of the compression rollers (in particular, the main compression rollers 320a, 320b). The compressive force of the main compression roller 320a during compression is monitored constantly by the pressure detection device 327. When the compressive force rises abnormally for such a reason that uncompressible foreign substances are mixed in the piece 350, the operation of adjusting the pressurizing mechanism 325 so as to reduce the compressive force or that of making all the compression rollers repeat rotating forward and backward is performed automatically.